

***STD 96/2W - Notice of Withdrawal - Sales tax:
statutory period - heavy motor vehicles for
transporting livestock in remote areas***



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Notice of Withdrawal

Sales Tax Determination

Sales tax: statutory period – heavy motor vehicles for transporting livestock in remote areas

Sales Tax Determination STD 96/2 is withdrawn with effect from today.

1. Sales Tax Determination STD 96/2 explains that the 40,000 kilometre test that was previously accepted in determining the *statutory period* has not been extended to heavy vehicles under item 4 in Schedule 1 to the *Sales Tax (Exemptions and Classifications) Act 1992*. As a result, the *statutory period* that applies to these vehicles is 2 years.
2. The goods and services tax came into effect from 1 July 2000. Sales tax ceased to apply to transactions from that date.
3. This Determination is no longer current and does not apply to transactions occurring on or after 1 July 2000.

Commissioner of Taxation

11 July 2007

ATO references

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